IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 5TH JUNE 2007 / 15TH JYAISHTA 1929

WA.No. 1287 of 2007()

AGAINST THE JUDGEMENT IN WPC.4002/2007 Dated 16/03/2007
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APPELLANTS/RESPONDENTS:
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1. THE STATE OF KERALA REPRESENTED BY SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, THIRUVANANTHAPURAM.

2. THE SALES TAX OFFICER, OFFICE OF THE COMMERCIAL TAX OFFICER, KUTHUPARAMBA.

3. THE COMMERCIAL TAX OFFICER-IIIRD CIRCLE KANNUR.

4. THE COMMISSIONER OF COMMERCIAL TAXES, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM.

BY SPL.GOVERNMENT PLEADER (TAXES) MR.V.V.ASHOKAN

RESPONDENT/PETITIONER:

M/S.MANJOO & CO., MUNICI0PAL BUS STAND BUILDING, KANNUR, REPRESENTED BY ITS MANAGING PARTNER SRI.P.MURALEEDHARAN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 05/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.1287 of 2007

Dated, this the 5th day of June, 2007

JUDGMENT

H.L.Dattu, C.J.

This writ appeal is filed by the State against the orders passed by the learned Single Judge in W.P.(C) No.4002 of 2007 dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned Single judge is in consonance with the Constitution Bench decision of the Hon'ble Supreme Court in **Sunrise Associates** v. **Government of NCT of Delhi & Ors**. [(2006) 5 SCC 603]. Accordingly, the writ appeal requires to be rejected and it is rejected. Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns